

Survey of Local Government Finances
Utah Municipalities
Fiscal Year Ended June 30, 2005

2005

FY 2005	CITY OF NAPLES, UTAH	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	Property Taxes		
1.1	Property taxes - (All property taxes not separately listed below.)	37,734	T01
1.2	Property Taxes - Debt Service		T01
1.3	Property Taxes - RDA Increment	38,418	T01
1.4	Property Taxes - Library		T01
1.5	Property Taxes - Delinquent	1,684	T01
2	Fee in lieu	7,974	T01
	Local Sales Taxes		
3.1	General sales tax - Local option	1,440,110	T09
3.2	Highway improvement sales tax		T19
3.3	Resort community sales tax		T19
3.4	Resort plus sales tax		T19
3.5	Energy sales and use tax	87,044	T19
3.6	Transient room tax		T19
3.7	Public transit sales tax (UC 59-12-501)		T18
3.8	Other - specify		T18
	Franchise Tax		
4.1	Telephone franchise tax	23,285	T15
4.2	Cable TV franchise tax	3,285	T15
4.3	Water franchise tax		T15
4.4	Sewer franchise tax		T15
4.5	Other - Specify		T15
	Licenses, Fees and Permits		
5.1	Business license fees	12,296	T99
5.2	Building permit fees	23,958	T99
5.3	Other licenses, permits & taxes - Specify		T99
PART II	REVENUES - Other than tax and intergovernmental revenues		
	Utility Sales Revenue / User Fees		
1.1	Water supply system		A91
1.2	Electric power system		A92
1.3	Gas supply system		A93
1.4	Transit or bus system		A94
	Other Sales and Service Revenue		
2.1	Sewer charges		A80
2.2	Storm drainage		A80
PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
	Amount	Amount	Amount

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2.3	Garbage collection / street cleaning	A81					
3.1	Parks and recreation charges	A61					
3.2	Airports - Include rentals and gross sales of gas and oil	A01					
3.3	Parking facilities, lots & meters	A60					
3.4	Hospital charges received	A36					
3.5	Cemeteries	A03					
3.6	Municipal housing rental projects (gross)	A50					
3.7	Special police services	A88					
4.1	Impact fees	A89					
4.2	Connection fees	A88					
4.3	Plan check fees	A89					
4.4	Zoning & subdivision fees	A89					
4.5	Sale of maps & publications	A89					
5	Other miscellaneous fees	A89	460				
Special Assessments							
6.1	Street cuts and public improvements	U01					
6.2	Sidewalk & curb repairs	U01					
6.3	Street lighting charges - Lighting districts	U01					
6.4	Other special improvement & service	U01					
Fines and Forfeitures (Circuit Court)							
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99					
7.2	Parking ticket revenue	U99					
Fines (Justice Court)							
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	90,381				
8.2	Parking ticket revenue	U99					
9	Interest, Rents and Royalties	U20	22,381				
10	Interest earnings	U40					
10	Rents and royalties	U40					
Miscellaneous							
11	Other miscellaneous revenue - Specify	U99	27,797				
12	Proceeds from bond issues	NR					
13	Receipts from sale of real property	U11					
GOVERNMENTAL FUNDS							
			(a)	(b)	(c)	(d)	(e)
			From the State	From other local governments	From federal government directly	From the State	From other local governments
			C30	D30	B30	C30	D30
ENTERPRISE FUNDS							
			(f)	(g)	(h)	(i)	(j)
			From the State	From other local governments	From federal government directly	From the State	From other local governments
			C30	D30	B30	C30	D30
PART III INTERGOVERNMENTAL REVENUE							
1	General support	C30					

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2	Public safety grants	C89	6,367	D89	B89	76,615	C89	D89	B89				
3	Streets and highways / C Roads	C46	66,900	D46	B46		C46	D46	B46				
4	Community development	C50	62,829	D50	B50		C50	D50	B50				
5	Liquor funds	C88	2,560	D88	B88		C88	D88	B88				
6	Intergovernmental service contracts	C89		D89	B89		C89	D89	B89				
7	Other - Specify Parks	C89	2,500	D89	B89	60,000	C89	D89	B89				
GOVERNMENTAL FUNDS													
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE													
		Current Operation Direct expenditures including salaries and wages	(a)	Construction	(b)	Purchase of equipment, land, and existing structures	(c)	Current Operation Direct expenditures including salaries and wages	(d)	Construction	(e)	Purchase of equipment, land, and existing structures	(f)
Governmental Administration													
1.1	Financial administration	E23	58,725	F23	G23	1,659	E23	F23	G23				
1.2	Judicial / courts	E25	45,010	F25	G25		E25	F25	G25				
1.3	Legal / attorney	E25	22,447	F25	G25		E25	F25	G25				
1.4	General municipal buildings	E31	79,983	F31	G31	31,052	E31	F31	G31				
1.5	Central administration	E29	119,596	F29	G29	4,098	E29	F29	G29				
1.6	Planning and zoning	E29	1,634	F29	G29		E29	F29	G29				
1.7	Economic development	E89		F89	G89		E89	F89	G89				
Public Safety													
2.1	Police	E62	299,132	F62	G62	66,291	E62	F62	G62				
2.2	Fire	E24	60,317	F24	G24	111,420	E24	F24	G24				
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24		F24	G24		E24	F24	G24				
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32		F32	G32		E32	F32	G32				
2.4	Corrections / Jail department.	E05		F05	G05		E05	F05	G05				
2.5	Protective inspection and regulation	E66	11,027	F66	G66		E66	F66	G66				
Environment and Housing													
3.1	Sewer	E80		F80	G80		E80	F80	G80				
3.2	Storm drainage	E90		F90	G90	21,860	E90	F90	G90				
3.3	Solid waste management	E81		F81	G81		E81	F81	G81				
3.4	Recycling programs	E81		F81	G81		E81	F81	G81				
3.5	Housing & community development	E50		F50	G50		E50	F50	G50				
3.6	Redevelopment agencies	E50	25	F50	G50	8,027	E50	F50	G50				
GOVERNMENTAL FUNDS													
ENTERPRISE FUNDS													
PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)													
		Current Operation Direct expenditures including salaries and wages	(a)	Construction	(b)	Purchase of equipment, land, and existing structures	(c)	Current Operation Direct expenditures including salaries and wages	(d)	Construction	(e)	Purchase of equipment, land, and existing structures	(f)

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3.7	Parks and recreation programs (not addressed below)	E81	F81	G81	E81	F81	G81
3.8	Cultural & community events	E61	F61	G61	E61	F61	G61
3.9	Golf courses	E81	F81	G81	E81	F81	G81
3.10	Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61
3.11	Cemeteries	E03	F03	G03	E03	F03	G03
3.12	Libraries	E52	F52	G52	E52	F52	G52
Transportation							
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44
4.4	Street lighting	E44	F44	G44	E44	F44	G44
4.5	Engineering	E01	F01	G01	E01	F01	G01
4.6	Municipal airports	E01	F01	G01	E01	F01	G01
4.7	Parking facilities	E61	F61	G61	E61	F61	G61
Health							
5.1	Own hospitals	E36	F36	G36	E36	F36	G36
5.2	Other hospitals	E38	F38	G38	E38	F38	G38
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32
Interest on Debt							
6.1	Interest on debt - Water supply system	I81			I81		
6.2	Interest on debt - Electric power system	I82			I82		
6.3	Interest on debt - Gas supply system	I83			I83		
6.4	Interest on debt - Transit or bus system	I84			I84		
6.5	Interest on debt - All other interest	I88			I88		
Utilities							
7.1	Water supply system	E91	F91	G91	E91	F91	G91
7.2	Electric power system	E92	F92	G92	E92	F92	G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
All Other Expenditures							
8.1	All other expenditures - See instructions	E88	F88	G88	E88	F88	G88
GOVERNMENTAL FUNDS							
ENTERPRISE FUNDS							
PART IV							
DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont)							
		Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures	Current Operation Direct expenditures including salaries and wages	Construction	Purchase of equipment, land, and existing structures
		(a)	(b)	(c)	(d)	(e)	(f)
		250					
		854					
		130,004	477,700	66,706			
		10,709					
		854					
		250					

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8.2 All other expenditures - See instructions - Specify		E88	F89	G89	E89	F89	G89
8.3 All other expenditures - See instructions - Specify		E88	F89	G89	E89	F89	G89

PART V INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1 Fire	L24	Paid to State	M24	Paid to State	M24
2 Highways	L44		M44		M44
3 Police	L62		M62		M62
4 Sanitation	L81		M81		M81
5 Recreation	L61		M61		M61
6 Judicial and legal	L25		M25		M25
7 All other	L89		M89		M89

PART VI PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1 Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00	Amount		Amount	
		599,409			

PART VII INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
Long-term Outstanding Debt		(a)	(b)	(c)	(d)	(e)	(f)
1.1 Water supply system	19A		29A	39A		44A	41A
1.2 Electric supply system	19B		29B	39B		44B	41B
1.3 Sewer system	19X		29X	39X		44X	41X
1.4 Gas supply system	19C		29C	39C		44C	41C
1.5 Transit system	19D		29D	39D		44D	41D
1.6 Public debt for privately owned housing, industrial or business purposes	19T		24T	34T		44T	

PART VII INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
Long-term Outstanding Debt		134,121	29X	21,569	112,552	44X	41X
1.7 All other purposes	19X						

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		Outstanding balance at beginning of fiscal year	(a)	Issued during fiscal year	(b)	Retired during fiscal year	(c)	Balance at end of fiscal year	(d)
Other Long-term Obligations									
2.1	Capital lease purchase agreements								
2.2	Accrued leave liability (sick leave and vacation)							8,207	
Short-term (interest bearing) Debt									
3	Total short-term debt	61V		64V					
PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			(a)	(b)	(c)				
	Cash and investments held at end of fiscal year	W01	32,053	W31	W61	1,375,002			
PART IX RATES			GOVERNMENTAL FUNDS						
1.	Energy Sales & Use Tax Rate		6%						
2.	Cable TV Franchise Tax Rate		6%						
3.	Telephone Franchise Tax Rate		6%						
			ENTERPRISE FUNDS						

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Remarks:

PART X Data supplied by:

Name (Please print)
Nikki Kay
Title

Date
12/23/2005
Recorder Telephone
(435) 789-9090

2005 Version

Include with audit report submitted to:

Utah State Auditor
Utah State Capitol Office Complex, E310
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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